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superficially and imperfectly. A vine-dresser and a chemist can scarcely regard grape-juice from the same point of view. One cannot become a wit by the appropriation of a jester's cap and bells. To know the duties of a prelate, one must be a prelate. Hypothetical knowledge and precept count for but little; example is all that illuminates and disentangles. Assuming to feel that which one has never felt, and to know that which one has never known, is the most dangerous and reckless thing in the world; and yet pretense is so common, so nearly general, that to criticise one's neighbor is to invite criticism upon one's self. The impossibility of doing a mechanic's work without first learning the mechanic's trade is a foregone conclusion; and yet a boor dons a gentleman's habiliments, and tries, by the sheer force of insistence, to prove that he has the right to style himself gentleman.

Few, if any, ever make the most of their possibilities and opportunities. Chance throws something in a man's very hands, but instead of closing them over it, and holding fast to that which the fates have sent, he lets it go, and contents himself with pretense rather than possession. Professional men, who in this respect have the advantage over individuals in private life, receive praise and adulation for acquirements of which they are wholly innocent. But the worst of the weakness is not in this direction; men do not assume so much concerning their own sphere as they do concerning some other department of life which is considered higher and more honorable.

This, of course, is truest of babblers and the purely mediocre. A person of rare attainments seldom cares what estimate the world places on him. It may, as it pleases, call him great, or slight; he is wholly content in either case. Conscious of his power and capacity, the verdict of the world falls on him lightly. This is a kind of self-consciousness which is commendable. It is not vanity, for it has no outward expression—except in the case of some artist, and then only through legitimate channels. Not to know one's self is like walking with the prisoner's clog at one's ankle; there is a drag on everything, freedom in nothing. The greatest poets, painters, and players know their exact brain-capacity, and use it. Victor Hugo, and Ivan Turgienieff were masters of themselves before they were masters of their art. They are masters of life and of reason. There is philosophy, religion, poetry, in every line they write. All is genuine, all is immortal which they propound, and both will yet be accepted as great leaders and great teachers. There is no pretense in them, because there is nothing for them to pretend, even if their's had been, as they were not, base natures. To them, the eternal and the internal is all that life holds. The external is nothing. This makes substance of all, shadow of nothing. In such living, one speaks to the world and of the world—not with the world; like a sphinx, propounding truths which no man can answer. It is the voice of a prophet, speaking to the hearing, and yet the speechless.

GEORGE SAND.

II.

SCIENTIFIC TAXATION.

THE great injustice, not to say utter rottenness, of the whole system of American taxation, is leading, just now, to much discussion, and to a demand for reform. The discussion is very superficial. But no other question before the people, or that can be put before them, is of such immediate practical importance. Stupid and inequitable taxation, direct and indirect, may be charged with most of the ills, and most of the crimes that curse modern civilization. By taking "from the mouth of labor the bread it has earned," to use the words of Jefferson, such taxation has defeated what he declared necessary to make Americans "a happy and prosperous people." Our country is full of tax thimblerriggers on the one hand,

and tax dodgers on the other ; and these are the two most " dangerous classes " that now threaten the United States with dry-rot or revolution.

Thimblereg taxation is indirect, and the masses of mankind are only just beginning to open their patient ox-eyes wide enough to see it at all. American thimblereg taxation results chiefly from monopolies of the currency, the tariff, and of transportation—the watered stock of the latter, for instance, costing the people such an impost, more or less, as the " railway kings " are permitted by law to levy on their four thousand millions of dollars in fictitious capital.

But direct taxation, of the right kind, would do much, if not all, to kill indirect taxation, and to extinguish our worst monopolies.

We talk much of " science " in this " advanced age." While we are exclaiming for tax reform, suppose we stop a moment and *think*. The moment may be used up, to be sure, without getting out a newspaper, or making a cent in cash down. But, among the sciences, is there not somewhere the science of taxation ?

The very question will, of course, make a ward politician thirsty for something " practical," and cause a sneer to bloom on the nose of an average " statesman." But shall we ever get on much farther with American welfare until we consider it ?

Recent political economy, supplemented by patient research into the property systems of ancient times, has put a new face on the whole subject of taxation. Our theory in the United States has been that taxation should be as light as possible, and should defray nothing beyond the necessary expenses of government—a theory derived mainly from the rich, aristocratic land-owners of England, who have always shaped British legislation just as closely to their own exclusive money-bags as could be done. But this whole theory is now found to be simply a gross imposition upon society, resulting in the one fundamental monopoly of the world. For, in ancient times, the capital of nations (which was chiefly land) was regarded as the common stock of citizens, and was either held and worked by government, as under Egyptian despotism, or was periodically redistributed, according to population, as under Hebrew democracy. European feudalism gave the domains of the various states to military chieftains, from whom was exacted, in return, the maintenance of government and the support of the common people. But democracy arose, and broke, not only the bonds which held the common people to the lands they had tilled, but broke also the support that had been guaranteed with their toil. The barons took the lands, and the serfs were left out in the cold of naked freedom. Then, as the emancipated serfs built up modern industry, the barons went into the business of legislation. They legislated away the people's old, recognized right in the natural wealth of each generation. Next they legislated off their own former duties and taxes, as far as possible, and put on rising industry all the government expenses they could make it bear.

" The learned " understand all this now, and the unlearned are fast getting hold of it. The true value of Mr. Henry George's " Progress and Poverty " is the unanswerable demand it makes that the people's ancient natural right in the earth's common capital be revived and satisfied. Thus the new school of political economists, both in Europe and America, have shown, more or less explicitly, that the true purpose of taxation is a double one. The main purpose, indeed, is to collect from a nation's wealth the people's common right in it. Complementary to this purpose is the payment of public expenses out of the people's fund.

Science now asks, with other questions: What is a people's common right in the property of a country they maintain ? I think the question has been answered.

But one thing is certain : Whatever the amount of any tax should be, all taxation should bear equally upon all property. It is impossible to move the common

sense of mankind from this pivot, however selfishly and dishonestly the rich have always dodged around it. Adam Smith said: "The subjects of every State ought to contribute toward the support of the government as nearly as possible in proportion to their respective abilities." Then he almost spoiled that bit of unalloyed wisdom by adding: "that is, in proportion to the revenue which they respectively enjoy under the protection of the State." Here is the income tax; but if he had left off his addendum, his principle would have been understood to demand a direct tax on assets in proportion to holdings.

There is no other tax really worth consideration. A tax on incomes always includes a fine imposed upon persons who handle property to the best advantage. In seasons of close competition, or in "hard times," it puts a premium on the stoppage of industry, and leads to "slow, sure investments," thus injuring the whole community in all directions. But a tax on assets pushes them into active use, that their value may not diminish, in spite of the deduction for the public.

Scientific taxation will consist of ascertaining a people's exact right and share in the wealth of any country, collecting it rigidly, paying all legitimate public expenses out of it, and then redistributing the surplus for the production of new wealth, through the employment of idle labor.

But one point will have to be emphasized with unmistakable force. The man who dodges his lawful tax should be punished, if necessary, to the extent of confiscating his whole property, and confining him in the State prison. There is no offense against property that ought to be met with more severe penalties.

EDWARD GORDON CLARK.

III.

SHOULD WOMEN BE HANGED?

THIS purely sentimental question has recently come before the public with a good deal of prominence, by reason of various homicides by women and the death-sentences following the crimes. Wendell Phillips used to insist that, as women in the United States could be sent to jail and choked on the gallows, they should have a voice in making the laws by which they are imprisoned and hanged. Execution without representation is not exactly in accordance with modern democracy and its general course of legislation. This objection against the hanging of women may not be considered weighty enough to save their necks, particularly as the majority of women give conclusive evidence, so far, that they prefer indirect representation, through their masculine subordinates, to a direct vote themselves, at the saloons and barber-shops where the right of suffrage is commonly exercised. Still, the objection of the women's-rights people appears to be the only one resting on sense, not sentiment. If the distinction of sex is to save women from legal responsibility for their acts, men will then be apt to commit their most deliberate crimes by representation, and, as society is now organized, will readily find enough female agents for their purposes. No; there must be the same general laws for men and women, or there may as well be no laws at all.

So the question of hanging women is really the question of hanging anybody, either man or woman. Is capital punishment a right thing at all? And, if it is right, is there any need of using so coarse, ostentatious, and sickening a tool as the gallows to send any human being out of a material condition, always precarious, at best, and easily ended in hundreds of quiet, decorous ways? The present Governor of New York has certainly done an excellent thing in asking the *savants* and the legislators whether it is wise to continue the erection of gibbets in the Empire State.